

AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph beginning on page 4, line 6 and ending on line 13, with the following rewritten paragraph:

-- In considering control of the thickness of the diaphragm here, it is effective to utilize an SOI (Silicon on Insulator) wafer to improve the controllability of the thickness of the diaphragm in the process of forming the diaphragm by etching the silicon substrate with the alkali etching liquid. More particularly, according to this method, a built-in oxide film of the SOI wafer can be utilized as a stop layer for etching with the alkali etching liquid, thereby to control the thickness of the diaphragm by selecting the thickness of an active layer of the SOI wafer.--

Please delete the following text after the heading “BRIEF DESCRIPTION OF THE DRAWINGS” and before the heading “DESCRIPTION OF THE PREFERRED EMBODIMENTS” with the following rewritten text:

-- Fig. 1 shows a sectional view of a condenser microphone;

Fig. 2 shows a view consecutively showing steps for manufacturing the condenser microphone;

Fig. 3 shows view consecutively showing steps for manufacturing the condenser microphone;

Fig. 4 shows a graphic representation showing a relationship between thickness of silicon nitride film and amount of bending of a diaphragm; and

Fig. 5 shows a sectional view of a conventional condenser microphone; and

Fig. 6 shows a sectional view of a step for manufacturing the condenser microphone pursuant to a further embodiment.

Please replace the paragraph beginning on page 17, line 4 and ending at line 12, with the following rewritten paragraph:

-- (3) In the foregoing embodiment, the silicon oxide film 302 is formed on the monocrystal silicon substrate 301, and then the silicon nitride film 303 is formed on the silicon oxide film 302. Alternatively, as shown in Fig. 6, the silicon nitride film 303 may be

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formed on the monocrystal silicon substrate 301 first, and then the silicon oxide film 302 may be formed on the silicon nitride film 303. Also, it is desirable from the viewpoint of stress releasing that the thickness of the silicon nitride film 303 is selected within the range of 0.1 μm through 0.6 μm and that the film thickness ratio, (silicon oxide film)/(silicon nitride film)=R, is $0 < R \leq 4$. --